

Department of Veterans Affairs Child Care Tuition Assistance Program VA...Sharing the Cost of Care

VA Child Care Tuition Assistance Employee Application Form Instructions

Child care tuition assistance is available to full-time and part-time employees of the Department of Veterans Affairs (VA) whose total family/household income is \$51,999 or less and have child/children age 13 or under (or disabled through age 18) in licensed and/or regulated child care. This benefit is available to qualified applicants under a One VA pilot program beginning January 1, 2001 through September 30, 2001. This child care tuition assistance pilot program may not be effect beyond September 30, 2001. Its continuation depends, in part, on whether a law is passed permitting the program to continue.

Approved applications will be effective during the first full week following the postmarked date of the application. Awards are made on a first-come, first-serve basis.

NOTE: When more than one parent works for the Federal Government, tuition assistance cannot be awarded for the child/children by more than one Federal agency. If both parents are employees of VA, only one may apply for the tuition assistance.

To apply for the VA child care tuition assistance, follow these instructions:

- 1. Complete the VA Child Care Tuition Assistance Application Form (VA Form 0730a).
 - Part A. The Employee/Applicant must complete this part.
 - **Box 1**. Give last name, first name, and middle initial of Child's Mother/Guardian.
 - **Box 2**. Give home address of Child's Mother/Guardian.
 - **Box 3.** Give name and address of employer of Child's Mother/Guardian.

- **Box 4**. Enter Social Security Number of Child's Mother/Guardian (See the Privacy Act Statement on the form).
- **Box 5**. Give home phone number of Child's Mother/Guardian.
- **Box 6**. If a VA employee, give job series, grade, and organizational code of Child's Mother/Guardian as follows:

<u>Job Series and Grade</u> - Refer to applicant's last SF-50 or electronic service record card. If unsure, applicants should ask their supervisor or local Human Resources Office representative.

Organizational Code -

00 Office of the Secretary 10M VHA-Medical Care Funds 10R VHA-Research 10E VHA-MAMOE Funds 10C VHA-Canteen service 20 VBA 40 NCA

002 Assistant Secretary for Public & Intragov. Affairs

004 Assistant Secretary for Management

005 Assistant Secretary for Information & Technology

006 Assistant Secretary for Human Resources & Admin.

008 Assistant Secretary for Policy & Planning

009 Assistant Secretary for Congressional Affairs

02 General Counsel

50 Inspector General

01 Board of Veterans' Appeal

09 Board of Contract Appeals

- **Box 7.** Give work phone number of Child's Mother/Guardian.
- **Box 8**. Give last name, first name, and middle initial of Child's Father/Guardian.
- **Box 9.** Give home address of Child's Father/Guardian.
- **Box 10.** Give name and address of employer of Child's Father/Guardian.
- **Box 11.** Enter Social Security Number of Child's Father/Guardian (See the Privacy Act Statement on the form).
- **Box 12.** Give home phone number of Child's Father/Guardian.
- **Box 13.** If a VA employee, give job series, grade, and organization code of Child's Father/Guardian (See **Box 6** above for code).

Part B. The Employee/Applicant must complete this part.

For each Child, provide the following information:

- **Box 1.** Give last name, first name, and middle initial of Child.
- **Box 2.** Enter Child's Social Security Number.
- **Box 3.** Give date of Child's enrollment in child care program.
- **Box 4.** Give date of Child's birth.
- **Box 5.** Enter cost of Child's weekly child care tuition costs.
- **Box 6.** Select the program that applies to the employee/applicant Employees should be aware that there will be tax consequences to receiving tuition assistance greater than \$2,500 per year (if married, filing separately), or \$5,000 per year if filing as a married couple, single person, or head of household). The benefits received under this VA program (up to the amounts set forth above) **may be excluded** from gross income if the child meets IRS' definition of a dependent. If the child does not meet that definition, the employee may still receive the benefits, but they will be treated as taxable income. To take advantage of IRS' tax exempt requirements:
- Care must be for children under age 13 or disabled and under age 18;
- Both parents (or the sole parent in a single parent family) must work;
- ➤ The VA employee applying for assistance must be entitled to the tax deduction for the child for whom that care is being requested; and
- In parent custody situations, the VA employee must be the custodial parent. If the custody is joint, the VA employee must be the parent with the most contact.
 - If the Employee/Applicant elects VA Child Care Tuition Assistance Program - Federal, state, and FICA (Social Security) deductions will be taken from the employee's pay for the amount paid to the Child Care Provider.
 - If the Employee/Applicant elects Dependent Care Assistance
 Program No Federal, state or FICA (Social Security) deductions will be
 taken from the employee's pay for the amount paid to the Child Care
 Provider. Amounts exceeding the \$2,500 per year (if married, filing
 separately), or \$5,000 per year (if filing as a married couple, single
 person, or head of household) may be taxable (Note: Children 13 years
 or older do not qualify for DCAP).

Consult with a tax advisor, refer to IRS Publication 503 (Child and Dependent Care Expenses), or call the IRS at 1-800-829-1040, for further guidance. The VA will not provide income tax guidance.

- **Box 7.** Give name and address of Child's Child Care Provider.
- **Box 8.** Give phone number of Child's Child Care Provider.
- **Box 9.** Check Child's type of child care.
- **Boxes 10-27.** Follow instructions for Part B, Boxes 1-9 for additional children.

Part C. The Employee/Applicant must complete this part.

- **Box 1.** Enter adjusted gross income of Child's Mother/Guardian from most recent IRS 1040, 1040A, or 1040EZ Form <u>if filed separately</u> from Child's Father/Guardian.
- **Box 2.** Enter adjusted gross income of Child's Father/Guardian from most recent IRS 1040, 1040A, or 1040 EZ Form <u>if filed separately</u> from Child's Mother/Guardian.
- **Box 3.** Enter the adjusted gross family/household income from most recent IRS 1040, 1040A, or 1040 EZ Form <u>if filed jointly</u>. If Child's Parents/Guardians filed separately, enter the total of Box 1 and Box 2 for the adjusted gross family household income.
- **Box 4.** Parents/Guardians must sign and date form. If both parents work for the Federal Government, the VA employee/applicant must complete the statement "I, _____, certify that my spouse has not applied for a child care subsidy from his/her Federal agency." If both Parents/Guardians are VA employees, only one may apply for the tuition assistance.
- 2. The <u>employee/applicant</u> is responsible for obtaining and returning the completed Child Care Provider Information for Child Care Tuition Assistance for Employees Form (VA Form 0730b) and a copy of the most recent license and/or other notification of approval to operate, in the application package.
- 3. The employee/applicant must complete the Other State/County/Local Subsidy for Child Care Form (VA Form 0730c) if he or she receives any child care subsidy from state/county/local child care subsidy funds. The employee/ applicant must complete a separate VA Form 0730c for each subsidy received (Note: Employees are responsible for determining whether acceptance of the VA child care tuition assistance affects their eligibility

for child care subsidies from any other resource).

- 4. The Employee/Applicant must obtain and provide copies of earning statements for the 2 most recent pay periods.
- 5. After the Employee/Applicant has completed the required information, the application package must be sent to the plan administrator, Federal Employee Education and Assistance Fund (FEEA). The following documents must be included in the application package:
- Completed Child Care Tuition Assistance Employee Application Form (VA Form 0730a);
- Completed Child Care Provider Information for Child Care Tuition Assistance for Employees Form (VA Form 0730b);
- Copy of Child Care Provider's most recent license or other notification of approval to operate;
- Completed Other State/County/Local Subsidy Information Form (VA Form 0730c), if applicable;
- Earnings statements for the most recent 2 pay periods for Child's Parents/Guardians; and
- □ Copies of Parents/Guardians most recent Federal and state income tax returns (IRS 1040, 1040A, or 1040EZ Form).

Mail the application package to:

FEEA/VA Child Care 8441 W. Bowles Avenue, Suite 200 Littleton, CO 80123-9501

Application packages that are not fully completed will not be processed and will be returned to the employee/applicant. If all of the information requested is not provided, a tuition assistance award will not be made to the employee /applicant.

Questions about the VA Child Care Tuition Assistance Program and application requirements, should be directed to local VA Human Resources Offices. Employee/Applicants should keep a copy of their tuition assistance application package. They may be contacted by FEEA to clarify information in their application package.